

Sample County COUNTY
2015 COMPLIANCE GUIDE SUPPLEMENT

Purpose: To document new or revised compliance items to be tested and/or document testing.

Source: Workpapers as referenced.

Scope: Compliance items tested each year are based on risk assessment.

Conclusion: Compliance selections and/or testing is documented per Compliance Guide and workpapers.

	FY15	FY16
Incharge		
Manager		
Independent Reviewer		

Sample County COUNTY 2015 COMPLIANCE GUIDE SUPPLEMENT

In addition to the updated County Compliance Guide, we have made available this 2015 County Compliance Guide Supplement which details all changes made to the prior year County Compliance Guide. This Supplement may be used to update the prior year Compliance Guide in lieu of completing a new guide each year.

RECEIPTS/REVENUES:

1. Property Tax:
 - f. **(15)** Determine the County levied the minimum tax for the purpose of providing financial support to public libraries in accordance with Chapter 256.69 of the Code of Iowa.

			FY15				FY16			
	Category	Non-compliance Noted/FY	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
RECEIPTS/REVENUES:										
1. Property Tax:										
f. (15) Determine the County levied the minimum tax for the purpose of providing financial support to public libraries in accordance with Chapter 256.69 of the Code of Iowa.										

			FY15				FY16			
	Cate- gory	Non-compl iance Noted / FY	Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks
DISBURSEMENTS/EXPENDITURES:			Risk: H M L				Risk: H M L			
3.	(15)	For capital projects and other construction contracts (for bid/quote thresholds applicable prior to 1-1-15, refer to the 2014 Compliance Guide):								
a.	(15)	For public improvements, other than road, bridge and culvert projects, with estimated total cost in excess of the competitive bid threshold in Chapter 26.3 of the Code of Iowa or as established in Chapter 314.1B of the Code of Iowa (\$135,000 effective 1-1-15), determine competitive bid and public hearing procedures specified in Chapter 26 of the Code of Iowa were followed:	2							
b.	(15)	Determine the County received competitive quotes for public improvement projects (other than road, bridge and culvert projects) in accordance with Chapter 26.14 of the Code of Iowa for projects with estimated costs less than required bid thresholds but greater than the threshold amount established by the bid threshold committee per Chapter 314.1B of the Code of Iowa. (\$100,000 effective 1-1-15)	2							
c.	(15)	Determine the advertising and letting requirements of Chapter 309.40 of the Code of Iowa were followed for contracts for road, bridge or culvert construction work where the engineer's estimate exceeds the amount authorized by the bid threshold committee per Chapter 314.1B of the Code of Iowa (\$93,000 effective 1-1-15) in accordance with Chapter 314.1(2) of the Code of Iowa.	2							